THE MYSORE EXCISE ACT, 1901.

CONTENTS.

PREAMBLE.

I.—PRELIMINARY AND DEFINITIONS.

Sections.

1 Short title.
Extent.
Commencement.
2 Repeal.
3 Interpretation.

II—ESTABLISHMENT AND CONTROL.

4 (*a*) Government may appoint an Excise Officer to control administration of Excise Department;
(*b*) may appoint special officers of Excise revenue;
(*c*) may withdraw Excise powers from Deputy Commissioners of Districts;
(*d*) may appoint officers to take action under sections 40 to 53;
(*e*) may appoint subordinate officers;
(*f*) may appoint any officer or other person to act as above;
(*g*) and may delegate any of its powers to Excise Officer.
5 Rules for guidance of Excise Officers.
5-A. Power of Government to authorise officers to admit persons arrested to bail.

III—IMPORT, EXPORT AND TRANSPORT.

6 Import of liquor or intoxicating drug.
7 Export of liquor or intoxicating drug.
8 Sections 6 and 7 to effect certain laws and powers of Government.
9 Prohibition of transport of liquor.
10 Transport of liquor or intoxicating drug.
11 Permits for transport.

IV—MANUFACTURE, POSSESSION AND SALE.

12 Manufacture of liquor or intoxicating drug prohibited except under provisions of this Act.
13 Possession of liquor or intoxicating drugs in excess of quantity prescribed by Government prohibited.
No fee to be charged for license for possession for private consumption.
Proviso as regards foreign liquor.
13-A. Prohibition of possession of any liquor or intoxicating drug.
14 Establishment of public distilleries and of warehouses.

V—DUTIES.

Sections.

15 Sale of liquor or intoxicating drug without license prohibited Power to exempt toddy.
16 Exclusive privilege of manufacture, etc., may be granted.
17 Duty on liquor or intoxicating drugs.
18 How duty may be imposed.
19 Tax for tapping trees, from whom leviable.
20 Duties may be farmed.
21 Toddy farmer may grant license.
22 Farmer may let or assign,
23 Recovery by farmer of rents due to him.

VI—LICENSES, ETC.

24 Form and conditions of licenses, etc.
25 Counterpart agreement to be executed by licenses.
26 Power to recall licenses, etc.

VII—GENERAL PROVISIONS.

27 Certain licenses required to keep instruments for testing, etc.
28 Recovery of duties, etc.
29 Power to frame rules.

VIII—POWERS AND DUTIES OF OFFICERS, ETC.

30 Magistrate may issue search warrants on application.
31 Power to certain Excise and Police Officers to search houses, etc. without warrant.
32 Power to enter and inspect places of manufacture and sale.
33 In case of resistance, entry may be made by force, etc.
34 Offenders may be arrested, and contraband liquor and articles seized without warrant.
Procedure in case of person arresting not being empowered under section 5-A.
35 Arrest of persons refusing to give name, or giving false name.
36 Searches how to be made.
37 Officers of certain departments bound to assist.
38 Officers to be reported, etc.
39 Landholders and others to give information.
40 (1) Persons arrested how to be dealt with.
(2) Procedure by Police Station Officers.
(3) Procedure by Excise Officer empowered to inquire.
Power of Excise Officer to admit persons to bail to appear before himself or other officer having jurisdiction.
41 Persons arrested to be admitted to bail.
42 Bond of accused and sureties.
43 Procedure in case of default of person admitted to bail to appear before Excise Inspector.
44 Excise officers may summon witnesses.
45 Terms of summons.
46 Examination of witnesses by Excise Inspectors.
47 When attendance of witnesses to be dispensed with, procedure in such cases.

Sections.

48 Excise Inspector may summon persons suspected of offences against Excise laws.
49 Law relating to Criminal Courts as to summoning of witnesses to apply.
50 Report of Excise Inspector gives jurisdiction to competent Magistrate.
51 Powers of Excise Inspector to cause attendance of witnesses before Magistrate.
52 Accused not to be detained in custody for longer period than twenty-four hours without special authority.
53 Police to take charge of articles seized.
54 Closing of shop for the sake of public peace.

IX—PENALTIES.

55 For illegal import, etc.
55-A For rendering or attempting to render denatured spirit fit for human consumption.
56 For misconduct by licensee, etc.
57 For adulteration, etc., by licensed vendor or manufacturer.
58 For possession of illicit liquor or drug.
59 For vexatious search or arrest.
60 For vexatious delay.
61 For abetment of escape of persons arrested, etc.
62 For Excise Officer refusing to do duty, using violence, or being guilty of cowardice.
63 For offences not otherwise provided for.
64 Presumption as to commission of offence in certain cases.
65 What things liable to confiscation.
66 Confiscation how ordered.
67 Power to compound offences.
68 Provisions of the Criminal Procedure and Indian Penal Codes applicable to offences committed under this Act.
68-A. Excise Advisory Committees.

X—MISCELLANEOUS.

69 Publication of Rules and Notifications.
70 The conferring of powers and making of appointments.
71 Exception of medicated articles.
72 Bar of actions.

MYSORE ACT No. V OF 1901.

THE MYSORE EXCISE ACT, 1901.

(*As amended by Acts IV of 1902, V of 1904, V of 1906, VIII of 1913, V of 1920, III of 1923 and XIII of 1951.*)

(PASSED ON THE 5TH DAY OF AUGUST 1901.)

An Act to consolidate and amend the Excise Law of [1][the State of Mysore except Bellary District].

Preamble. WHEREAS it is expedient to consolidate and amend the law relating to the import, export, transport, manufacture, sale and possession of intoxicating liquor and of intoxicating drugs in [1][the State of Mysore except Bellary District]; Her Highness the Maharani-Regent is pleased to enact as follows:—

I.—PRELIMINARY AND DEFINITIONS.

Short title. 1. This Act may be cited as "The Mysore Excise Act, 1901."

Extent. It extends to the [1][whole of the State of Mysore except Bellary District].

Commencement. And it shall come into force from such date [2]as the Government by notification shall direct.

Repeal. 2. From the date on which this Act comes into force, the Excise Act, 1881, as amended by Act II of 1875 and extended to [1][the State of Mysore except Bellary District] by Act III of 1885, shall be repealed.

Provided that all licenses and leases granted under the said enactment in force on the date on which this Act comes into force in [1][the State of Mysore except Bellary District] shall continue in force for the periods for which the same have been respectively granted, subject to the provisions of that enactment :

Provided further that the said repeal shall not affect any act done, or any offence committed, or any proceedings commenced, or any claim which has arisen, or any

1. See the Mysore Adaptation of Laws Order, 1956.
2. Act No. V of 1901 came into force on the 15th September 1901. *See Notification No. 2305—Legis. 9, dated the 6th August 1901.*

penalty which has been incurred, before this act comes into force.

3. In this Act, unless there be something repugnant in the subject or context— Interpretation

(1) "Excise revenue" means revenue derived or derivable from any duty, fee, tax, rent, fine or confiscation imposed or ordered under the provisions of this Act or of any other law for the time being in force relating to liquor or intoxicating drugs. "Excise revenue"

[1][(1-A) 'Government' means the State Government;]

(2) "Excise Officer" means the Excise Commissioner, a Deputy Commissioner, or any officer or other person lawfully appointed or invested with powers under section 4 or 5. "Excise officer."

(3) "Excise Commissioner" means the officer appointed by the Government under section 4, clause (*a*). "Excise Commissioner."

(4) "Deputy Commissioner" means a Deputy Commissioner of a District, or any person appointed under section 4, clause (*b*), to exercise all the powers or to perform all the duties of a Deputy Commissioner under this Act. "Deputy Commissioner."

(5) "Excise Inspector" means an officer appointed under section 4, clause (*d*). "Excise Inspector."

(6) "Imprisonment" means imprisonment of either description as defined in the Indian Penal Code. "Imprisonment."

(7) "Toddy" means fermented or unfermented juice drawn from a coconut, palmyra, date, bagani (bastared sago) or any other kind of palm tree. "Toddy."

(8) "Spirits" means any liquor containing alcohol and obtained by distillation [1][whether it is denatured or not.]

[2][(8-A) 'Denatured' means subjected to a process prescribed by the Government by notification in the official Gazette for the purpose of rendering unfit for human consumption].

(9) "Liquor" includes spirits of wine, methylated spirits, spirits, wine, toddy, beer and all liquid consisting of or containing alcohol. "Liquor."

1. Inserted by Act XIII of 1951.
2. Inserted by Act V of 1920.

(10) "Beer" includes ale, stout, porter and all other fermented liquors usually made from malt.

"Country liquor."

(11) "Country liquor" means liquor manufactured in [1][the State of Mysore except Bellary District] or in any part of India, Batavia, [2][Ceylon] [3][or any other country which may be specified in the rules framed by Government from time to time in this behalf].

"Foreign liquor."

(12) "Foreign liquor" includes all liquor other than country liquor.

Provided that in any case in which doubt may arise, the Government may declare by notification what, for the purposes of this Act, shall be deemed to be "country liquor" and what "foreign liquor."

[4][(12-A) "Hemp drugs" include ganja, bhang and every preparation and admixture of the same and every intoxicating drink or substance prepared from any part of the hemp plant (*cannabis sativa or indica*)

(12-B) "Cocaine" means the principal alkoloid of *Erythroxylon coca*, having the chemical formula C-17 H-21 No.—4 and includes:—

(i) all parts of the coca plant,

(ii) all new derivatives of cocaine or of its salts which may be shown by scientific research generally recognized to be liable to similar abuse and productive of like ill-effects,

(iii) eucaine and every other preparation, synthetic or otherwise, which has a physiological effect similar to that of cocaine or which is declared by the Government to be included in the meaning of the term cocaine,

(iv) all preparations (official or non-official, including the so-called anti-opium remedies) containing cocaine or eucaine or such derivatives, salts or preparations as above.]

1. See the Mysore Adaptation of Laws Order, 1956.
2. The word "or" omitted by Act V of 1920.
3. Added by Act V of 1920.
4. Included by Act III of 1923.

(13) [1]["Intoxicating drug" includes hemp drugs, cocaine and every intoxicating drink or substance prepared from grain or from other materials and not included in the term "Liquor", but does not include opium or anything included within the meaning of that word as defined in the Indian Opium Act, 1878.] "Intoxicating drug."

(14) "Sale" or "selling" includes any transfer otherwise than by way of gift. "Sale" or "selling."

(15) "Import" means to bring into [2][the State of Mysore except Bellary District] from any place beyond the limits of [2][the State of Mysore except Bellary District.] "Import"

(16) "Export" means to take out of [2][the State of Mysore except Bellary District] to any place beyond the limits of [2][the State of Mysore except Bellary District.] "Export."

(17) "Transport" means to move from one place to another within [2][the State Mysore except Bellary District] whether the intervening area lie wholly within [2][the State of Mysore except Bellary District] or not. "Transport."

[3][(17-A) "Cultivation" includes the tending or protecting of a plant during growth and does not necessarily imply raising it from seed.]

(18) "Manufacture" includes every process, whether natural or artificial, by which any fermented, spirituous, or intoxicating liquor or intoxicating drug is produced or prepared, and also redistillation and every process for the rectification of liquor. "Manufacture."

[4][(18-A) "Bottle" means to transfer liquor from a cask or other vessel to a bottle, jar or flask or similar receptacle for the purpose of sale whether any process of manufacture be employed or not and includes to re-bottling.]

(19) "Rectification" includes every process where by spirits are purified or are coloured or flavoured by mixing any material therewith. "Rectification."

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1. Substituted for the original by Act III of 1923.
2. See the Mysore Adaptation of Laws order, 1956.
3. New sub-section (17-A) inserted by Act V of 1960.
4. Inserted by Act V of 1920.

(II—Establishment and Control)

"Place." (20) "Place" includes also a house, building, shop, tent and vessel.

[1][(21) "Police station" includes any place which the Government may, by notification, declare to be a police station for the purposes of this Act.]

II—Establishment and Control.

4. The Government may, from time to time by notification—

Government may appoint Excise Officer to control administration of Excise Department;

(*a*) appoint an officer, who shall exercise all the powers of a Deputy Commissioner in respect of the Excise revenue and who shall have the control of the administration of the Excise Department and of the collection of the Excise revenue;

may appoint special officers of Excise revenue;

(*b*) appoint any person other than the Deputy Commissioner of a district to exercise all or any of the powers and to perform all or any of the duties of a Deputy Commissioner in respect of the Excise revenue, either concurrently with or in exclusion of the Deputy Commissioner of a district, subject to such control as the Government may from time to time direct;

may withdraw excise powers from Deputy Commissioners of districts;

(*c*) withdraw from the Deputy Commissioner of a district any or all of his powers in respect of the Excise revenue;

may appoint officers to take action under sections 40 to 53;

(*d*) appoint officers to perform the acts and duties mentioned in sections 40 to 53 inclusive of this Act;

may appoint subordinate officers;

(*e*) appoint subordinate officers of such classes and with such designations, powers, and duties under this Act as the Government may think fit;

may appoint any officer or other person to act as above;

(*f*) order that all or any of the powers and duties assigned to any officers under clauses (*d*) and (*e*) of this section shall be exercised and performed by any officer or any person;

1. Added by Act V of 1920.

(*III—Import, Export and Transport*)

(*g*) delegate to any Excise Officer all or any of its powers under this Act. and may delegate any of its powers to Excise Officer.

5. The Government may, from time to time, make rules - Rules for guidance of Excise Officers.

(1) prescribing the powers and duties under this Act to be exercised and performed by Excise Officers of the several classes; and

(2) regulating the delegation by the Excise Commissioner, or by Deputy Commissioners of any powers conferred by this Act or exercised in respect of Excise revenue under any Act for the time being in force.

[1] **5-A.** The Government may, by notification, and subject to such conditions as may be prescribed in such notification, empower all or any of the officers or classes of officers or persons mentioned in section 34, either by name or in virtue of their office, throughout [2][the State of Mysore except Bellary District] or in any local area, to admit a person arrested under that section to bail to appear, when summoned or otherwise directed, before an Excise Officer having jurisdiction to enquire into the offence for which such person has been arrested, and may cancel or vary such notification. Power of Government to authorise officers to admit persons arrested to bail.

III—Import, Export and Transport.

[3] **6.** No liquor or intoxicating drug shall be imported into [2][the State of Mysore except Bellary District] except with the permission of the Deputy Commissioner who, subject to the orders of Government, may, from time to time, permit the import of liquor or intoxicating drugs, or of any kind of liquor or intoxicating drugs, on payment of the duty, if any, to which the same is liable under the Act, and on such other terms as he thinks fit, and may cancel such permission. "Import of liquor or intoxicating drug."

7. No liquor or intoxicating drug shall be exported from [2][the State of Mysore except Bellary District] except with the permission of the Deputy Commissioner who, subject to Export of liquor or intoxicating drug.

1. This new section 5-A after section 5 was inserted by Act V of 1906.
2. See the Mysore Adaptation of Laws Order, 1953.
3. Sections 6 and 7 were substituted for the original by Act V of 1904.

the orders of Government, may, from time to time, permit the export of liquor or intoxicating drugs or of any kind of liquor or intoxicating drugs on payment of the duty, if any, to which the same is liable under this Act, and on such other terms as he thinks fit, and may cancel such permission.

Sections 6 and 7 not to affect certain laws and powers of Government.

8. Nothing in the last two preceding sections shall be deemed to affect any law for the time being in force which empowers the Government to prohibit or restrict the importation of liquor or of intoxicating drugs or which empowers the Government to exempt any liquor or intoxicating drug from the whole or any part of the duties to which it is liable under any law for the time being in force.

Prohibition of transport of liquor.

9. The Government may, from time to time, by notification, prohibit the transport of liquor or intoxicating drugs, or of any kind of liquor or intoxicating drugs, from any local area into any other local area.

Transport of liquor or Intoxicating drug.

10. No liquor or intoxicating drug exceeding such quantity as the Government may, from time to time, prescribe by notification, either generally for the whole of [1][the State of Mysore except Bellary District] or for any local area, shall be transported except under a permit issued under the provisions of the next following section.

Provided that, in the case of foreign liquor transported for *bona fide* private consumption or for sale at any place at which the sale of such liquor is duly licensed or permitted under the provisions of this Act, such permits shall be dispensed with unless the Government shall, by notification, otherwise direct with respect to any local area.

Permits for transport.

11. Permits for the transport of liquor or intoxicating drugs may be issued by the Deputy Commissioner or by any person duly empowered in that behalf.

Such permits shall be either general for definite periods and kinds of liquor or intoxicating drugs or special for specified occasion and particular consignment only.

1. See the Mysore Adaptation of Laws Order, 1953.

(IV—Manufacture, Possession and Sale)

Every permit shall specify—

(*a*) the name of the person authorized to transport liquor or intoxicating drugs;

(*b*) the period for which the permit is to be in force;

(*c*) the quantity and description of liquor or intoxicating drugs for which it is granted;

(*d*) any other particulars which the Government may prescribe.

General permits shall be granted only to persons licensed under this Act and shall cover any quantity of liquor transported at any one time within the quantity specified in the permit.

Permit shall extend to and include servants and other persons employed by the grantees and acting on their behalf.

IV—Manufacture, Possession and Sale.

Manufacture of liquor or intoxicating drug prohibited except under provisions of this Act.

12. No liquor or intoxicating drug shall be manufactured; no hemp plant (*Cannabis Sativa* or *Indica*) [1][or coca plant (Erythroxylum coca)] shall be cultivated;

no toddy-producing tree shall be tapped;

no toddy shall be drawn from any tree;

[1][no portion of the hemp or coca plant from which any intoxicating drug can be manufactured shall be collected;]

no distillery or brewery shall be constructed or worked;

[2][no liquor shall be bottled for sale; and] no person shall use, keep, or have in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any liquor other than toddy or any intoxicating drug except under the authority and subject to the terms and conditions of a license granted by the Deputy Commissioner in that behalf, or under the provisions of section 21:

Provided that the Government, may, by notification, direct that in any local area it shall not be necessary to

1. Inserted by Act V of 1920.
2. Substituted by Act V of 1920.

take out a license for the manufacture of liquor for *bona fide* home consumption.

Licenses granted under this section shall extend to and include servants and other persons employed by the licensees and acting on their behalf.

Possession of liquor or intoxicating drugs in excess of quantity prescribed by Government prohibited.

13. No person not being a licensed manufacturer or vendor of liquor or intoxicating drugs shall have in his possession any quantity of liquor or intoxicating drugs in excess of such quantities as the Government may, from time to time, prescribe by notification, either generally [1][or specially with regard to persons, places or time] in respect of any specified description or kind of liquor or intoxicating drug unless under a license granted by the Deputy Commissioner in that behalf.

Provided that—

No fee to be charged for license for possession for private consumption.

(1) No fee shall be charged for any such license granted for the possession of such liquor or intoxicating drugs for *bona fide* private consumption or use;

Proviso as regards foreign liquor.

(2) Nothing in this section extends to any foreign liquor [2][other than denatured spirit] in the possession of any warehouseman as such, or [1][of] any person for his *bona fide* private consumption and not for sale.

Prohibition of possession of any liquor or intoxicating drug.

[3][**13-A.** Notwithstanding anything contained in section 13, the Government may, by notification in the *Mysore Gazette*, prohibit the possession by any individual or class or body of individuals or the public generally either throughout [4][the State of Mysore except Bellary District] or in any local area, of any liquor or intoxicating drug either absolutely or subject to such conditions as may be prescribed.]

Establishment of public distilleries and of warehouses.

14. The Excise Commissioner may with the previous sanction of the Government—

(*a*) establish a public distillery in which liquor or any kind of liquor may be manufactured under a license granted under section 12 on such conditions as the Government deems fit to impose;

1. Substituted by Act V of 1920.
2. Inserted by Act V of 1920.
3. Substituted by Act XIII of 1951.
4. See the Mysore Adaptation of Laws Order, 1958.

(*b*) discontinue any public distillery so established ;

(*c*) license at or in connection with any licensed distillery or elsewhere a private warehouse wherein liquor and intoxicating drugs may be deposited and kept without payment of duty ;

(*d*) establish a public warehouse wherein liquor and intoxicating drugs may be deposited and kept without payment of duty ; and

(*e*) discontinue any public warehouse so established.

Public warehouses shall be for the general accommodation of persons desiring to warehouse liquor or intoxicating drugs subject to duty pending removal for local consumption or for export.

Sale of liquor or intoxicating drug without license prohibited. Power to exempt toddy.

15. No liquor or intoxicating drug shall be sold without a license from the Deputy Commissioner, provided that a person having the right to the toddy drawn from any tree may sell the same without a license to a person licensed to manufacture or sell toddy under this Act, and a cultivator or owner of any plant from which an intoxicating drug is produced may sell without a license those portions of the plant from which the intoxicating drug is manufactured or produced to any person licensed under this Act to sell, manufacture or export intoxicating drugs [1][or to any officer whom the Excise Commissioner may generally or specially authorise.]

[2][Provided also that a license for sale in more than one district shall be granted by the Excise Commissioner].

Provided further that the Government may [3][by notification] declare that any or all of the provisions of this Act shall not apply in any local area to trees tapped, or to toddy drawn [3][under such conditions as the Excise Commissioner may prescribe].

[1][Nothing in this section applies to the sale of any foreign liquor legally procured by any person for his private use and shall by him or by auction on his behalf or on behalf of his representatives in interest upon his quitting a station or after his deccase'.

1. Inserted by Act V of 1920.
2. This new proviso was substituted for the original by Act V of 1920.
3. Substituted for the original by Act V of 1920.

(*V—Duties*)

Exclusive privileges of manufacture, etc., may be granted.

16. It shall be lawful for Government to grant to any person or persons on such conditions and for such period as may seem fit the exclusive or other privilege—

(1) of manufacturing or supplying by wholesale, or

(2) of selling by retail, or

(3) of manufacturing or supplying by wholesale and selling by retail, any country liquor or intoxicating drugs within any local area.

No grantee of any privilege under this section shall exercise the same until he has received a license in that behalf from the Deputy Commissioner.

In such cases, if the Government shall, by notification, so direct, the provisions of section 12 relating to toddy and toddy-producing trees shall not apply.

V—Duties.

Duty on liquor or intoxicating drugs.

17. A duty shall, if the Government so direct, be levied on all liquor and intoxicating drugs—

(*a*) permitted to be imported under section 6; or

(*b*) permitted to be exported under section 7; or

(*c*) manufactured under any license granted under section 12; or

(*d*) manufactured at any distillery established under section 14; or

(*e*) permitted under section 11 to be transported; or

[1][(*ee*) issued from a distillery or warehouse licensed or established under section 12 or section 14; or]

(*f*) sold in any part of [2][the State of Mysore except Bellary District];

of such amount as the Government may, from time to time, prescribe.[3]

How duty may be imposed.

18. Such duty may be levied in one or more of the following ways:—

(*a*) by duty of excise to be charged in the case of spirits or beer either on the quantity produced in or passed out of [1][a distillery, brewery or warehouse licensed or established under section 12 or

1. Substituted by Act V of 1920.
2. See the Mysore Adaptation of Laws Order, 1953.
3. The proviso to this section was omitted by Act V of 1920.

section 14] as the case may be ; or in accordance with such scale of equivalents, calculated on the quantity of materials used or by the degree of attenuation of the wash or wort, as the case may be, as the Government may prescribe ;

(*b*) in the case of intoxicating drugs, by a duty to be rateably charged on the quantity produced or manufactured or sold by wholesale [1][or issued from a warehouse licensed or established under section 14 ;]

(*c*) by payment of a sum in consideration of the grant of any exclusive or other privilege—

(1) of manufacturing or supplying by wholesale, or

(2) of selling by retail, or

(3) of manufacturing or supplying by wholesale and selling by retail any country liquor or intoxicating drug in any local area and for any specified period of time ;

(*d*) by fees on licenses for manufacture or sale ;

(*e*) in the case of toddy, or spirits manufactured from toddy, by a tax on each tree from which toddy is drawn, to be paid in such instalments and for such period as the Government may direct ; or

(*f*) by [2][import, export or] transport-duties assessed in such manner as the Government may direct.

[1][Provided that when there is a difference of duty as between two license periods such difference may be collected in respect of all stocks of country liquor or intoxicating drugs held by licensees at the close of the former period.]

Tax for tapping trees, from whom leviable.

19. When duty is levied by way of tax on toddy trees under section 18, the Government may by notification direct that the license required under section 12 shall be granted only on the production by the person applying for it of the written consent of the owner, or person in possession, of such trees to the license being granted to such person so applying for it ; and when such notification has been issued, such tax shall, in default of payment by

1. Added by Act V of 1920.
2. Inserted by Act V of 1920.

the licensee, be recoverable from the owner or other person in possession who has so consented.

When, in like case, trees are tapped without license, the tax due shall be recoverable primarily from the tapper or in default by him from the occupier, if any, of the land, or if the trees do not belong to the occupier of the land, or if the land is not occupied, from the person, if any, who owns or is in possession of the trees, unless he proves that the trees were tapped without his consent.

Duties may be farmed.

20. All or any of the duties leviable under this Act in any local area may, with the sanction of the Government, be farmed, subject to such payment and on such other conditions as the Government shall prescribe. Farmers of duties under this section shall take out licenses as such from the Deputy Commissioner.

Toddy farmer may grant license.

21. When the exclusive privilege of manufacturing toddy has been granted under section 16, the Government may declare that the written permission of the grantee to draw toddy shall have, within the area to which the privilege extends, the same force and effect as a license from the Deputy Commissioner for that purpose under section 12.

Farmer may let or assign.

22. In the absence of any contract or condition to the contrary, any grantee of any exclusive or other privilege may let or assign the whole or any portion of his privilege or farm. But no such lessee or assignee shall exercise any rights as such unless and until the grantee or farmer, as the case may be, shall have applied to the Deputy Commissioner for a license to be given to such lessee or assignee, shall have received the same.

Recovery by farmer of rents due to him.

23. It shall be lawful for any such grantee, farmer, lessee or assignee, as aforesaid to proceed against any person holding under him for the recovery of any money due to him as if it were an arrear of rent recoverable under the law for the time being in force with regard to landholder and tenant :

Provided that nothing contained in this section shall affect the right of any such grantee, farmer, lessee or assignee, to recover by civil suit any such amount due to him from any such person as aforesaid.

(VI Licenses, Etc.)

VI—LICENSES, ETC.

Form and conditions of licenses, etc.

24. Every license or permit granted under this Act shall be granted—

(*a*) on payment of such fees, if any ;

(*b*) for such period ;

(*c*) subject to such restrictions and on such conditions ; and

(*d*) shall be in such form and contain such particulars, as the Government may direct either generally, or in any particular instance in this behalf.

Counterpart agreement to be executed by licenses.

25. Every person taking out a license under this Act may be required to execute a counterpart agreement in conformity with the tenor of his license, and to give such security for the performance of his agreement as the Deputy Commissioner may require.

Power to recall license, etc.

26. The Deputy Commissioner may cancel or suspend any license or permit granted under this Act—

(*a*) if any fee or duty payable by the holder thereof be not duly paid ; or

(*b*) in the event of any breach by the holder of such license or permit, or by his servants, or by any one acting with his express or implied permission on his behalf, of any of the terms or the conditions of such license or permit ; or

(*c*) if the holder thereof is convicted of any offence against this Act or any other law for the time being in force relating to Excise revenue, or of any cognizable and non-bailable offence; or [1][of any offence under the Merchandise Marks Act, 1892 or under sections 478 and 489 I.P.C. 1860 ;]

(*d*) where a license or permit has been granted on the application of the holder of an exclusive or other privilege or of a farmer of duties under this Act on the requisition in writing of such person ; or

(*e*) if the conditions of the license or permit provide for such cancelment or suspension, at will.

1. Inserted by Act V of 1920.

VII.—General Provisions.

Certain licenses required to keep instruments for testing, etc.

[1][**27.** Every person who manufactures or sells any liquor or intoxicating drugs under a license granted under this Act shall be bound—

(*a*) to supply himself with such measures, weights and instruments as Government may prescribe and to keep the same in good condition ; and

(*b*) on the requisition of any Excise Officer duly empowered in that behalf at any time to measure or weigh any liquor or intoxicating drug or test any liquor in his possession in such manner as the said Excise Officer may require].

Recovery of duties, etc.

28. All duties, taxes, fines and fees payable to the Government direct under any of the provisions of this Act or of any license or permit issued under it, and all amounts due to the Government by any grantee of a privilege or by any farmer under this Act or by any person on account of any contract relating to the Excise revenue, may be recovered from the person primarily liable to pay the same, or from his surety (if any), as if they were arrears of land revenue, and in the case of default made by a grantee of a privilege or by a farmer, the Deputy Commissioner may take the grant or farm under management at the risk of the defaulter or may declare the grant of farm forfeited and re-sell it at the risk and loss of the defaulter. When a grant or farm is under management under this section, the Deputy Commissioner may recover any moneys due to the defaulter by any lessee or assignee as if they were arrears of land revenue.

Power to frame rules.

[1][**29.** (1) Government may make rules for the purpose of carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, Government may make rules,—

(*a*) regulating the mode in which toddy may be supplied to licensed vendors of the same or to persons who distil spirits from it, or who use it in the manufacture of bread or jaggery ;

(*b*) for determining the number of licenses of each description to be granted in any district or place ;

1. Substituted by Act V of 1920.

(VII—General Provisions)

(*c*) for regulating the number, size and description of stills, utensils, implements and apparatus to be used in any distillery;

(*d*) prescribing the instruments to be used in the testing of liquor and the tables of corrections according to temperature to be used therewith;

(*e*) prescribing the measures to be used for the sale of country liquor and the scales and weights to be used for the sale of intoxicating drugs;

(*f*) fixing for any local area the minimum price below which any country liquor shall not be sold or the retail price of any such liquor and the wholesale and retail prices of intoxicating drugs;

(*g*) defining when liquor or drugs or any kind of liquor or drugs shall be deemed to be sold retail or wholesale;

(*h*) for the warehousing of liquor and intoxicating drugs and for the removal of the same from any warehouse in which they are deposited for deposit in any other warehouse or for local consumption or for export;

(*i*) for the inspection and supervision of stills, distilleries, private warehouses and breweries;

(*j*) for the management of any public distillery or public warehouse established under section 14;

(*k*) for regulating the cultivation of hemp and coca plants checking their spontaneous growth, the collection of those portions of such plants from which intoxicating drugs can be manufactured and manufacture of such drugs therefrom and providing, where necessary, for the extirpation from private holdings or Government lands, of such plants;

(*l*) for placing the preparation of intoxicating drugs and the storage, import, export, possession or transport of liquor or intoxicating drugs under such supervision and control as may be deemed necessary for the purpose of this Act;

(*m*) prohibiting the use of any article which the Government shall deem to be noxious or otherwise objectionable in the manufacture of liquor or of any intoxicating drug;

(*n*) for grant of batta to witnesses and of compensation for loss of time to persons released by any Excise Officer under section 40 (3) of this Act on the ground that they have been improperly arrested and to persons charged before a Magistrate with offences under this Act and acquitted;

(*o*) declaring the process by which spirit manufactured in or imported into the State shall be denatured;

(*p*) for causing such spirit to be denatured through the agency or under the supervision of the Excise officers;

(*q*) for ascertaining whether such spirit has been denatured;

(*r*) regulating the power of Excise officers to summon witnesses from a distance under section 44;

(*s*) regulating the bottling of liquor for purposes of sale;

(*t*) for the disposal of articles confiscated and of the proceeds thereof;

(*u*) declaring in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Act or under any rule made thereunder, or by what authorities such orders may be revised and prescribing the time and manner of presenting appeals, and the procedure for dealing therewith.]

VIII.—Powers and Duties of Officers, etc.

Magistrate may issue search warrant on application.

30. If any Magistrate upon information given by any Excise or Police officer or any other person, and after such inquiry as he thinks necessary, has reason to believe that an offence under section 55 or section 57 or section 58 of this Act has been committed, he may issue a warrant for the search for any liquor, intoxicating drug, materials, still, utensil, implement or apparatus in respect of which the alleged offence has been committed.

Before issuing such warrant, the Magistrate shall examine the informant on oath or affirmation, and the examination shall be reduced into writing in a summary manner and be signed by the informant, and also by the Magistrate.

(*VIII—Powers and Duties of Officers, etc.*)

Power to certain Excise and Police officers to search houses, etc., without warrant.

31. Whenever the Excise Commissioner, or a Deputy Commissioner, or [1][any Police officer not below the rank of an officer in charge of a police station or any Excise officer of a rank not below that to be specified from time to time by Government by a notification in the *Official Gazette*] has reason to believe that an offence under section 55 or section 58 of this Act has been committed and that the delay occasioned by obtaining a search warrant under the preceding section will prevent the execution thereof, he may, after recording his reasons and the grounds of his belief, at any time by day or night enter and search any place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act; and may detain and search and, if he think proper arrest any person found in such place whom he has reason to believe to be guilty of any offence under this Act:

Provided that every person arrested under this section shall be admitted to bail by such officer as aforesaid if sufficient bail be tendered for his appearance either before a Magistrate or before an Excise Inspector as the case may be.

Power to enter and inspect places of manufacture and sale.

32. The Excise Commissioner, or a Deputy Commissioner or any Excise officer not below the rank of Sub-Inspector, or any Police officer duly empowered in that behalf, may enter and inspect, at any time by day or by night, any place in which any licensed manufacturer carries on the manufacture of any liquor or intoxicating drug, or draws toddy, or stores any liquor or intoxicating drug or toddy; and may enter and inspect, at any time during which the same may be open, any place in which any liquor or intoxicating drug is kept for sale by any licensed person; and may examine, test, measure or weigh any materials, stills, utensils, implements, apparatus, liquor, or intoxicating drugs found in such place.

In case of resistance, entry may be made by force, etc.

33. If any officer empowered to make an entry under the provisions of the last two preceding sections cannot otherwise make such entry, it shall be lawful for him to break open any outer or inner door or window and to remove any other obstacle to his entry into any such place.

1. Substituted by Act V of 1920.

(VIII—Powers and Duties of Officers, etc.)

Offenders may be arrested, and contraband liquor and articles seized without warrant.

34. Any officer of the Excise, Police, Forest, Land Revenue, Sayer or Octroi Departments, and any other person duly empowered, may arrest without warrant in any public thoroughfare or open place other than a dwelling house any person found committing an offence punishable under section 55 or section 57 or section 58 of this Act; and in any such thoroughfare or place may seize and detain any liquor, drug or other article which he has reason to believe to be liable to confiscation under this Act or any other such law; and may search any person, vessel, vehicle, animal, package, receptacle or covering, upon whom, or in or upon which, he may have reasonable cause to suspect any such liquor, drug or other such article to be, or to be cancelled.

Procedure in case of person arresting not being empowered under section 5-A.

[1][Provided that if the officer or person making the arrest under this section be not empowered under section 5-A to admit to bail, the person arrested shall be forthwith forwarded to an officer so empowered if there be such an officer within a distance of five miles from the place where such arrest took place.

And it shall be the duty of such officer empowered as aforesaid to admit such person to bail if sufficient bail be tendered for his appearance before an Excise Officer having jurisdiction to enquire into the case.]

Arrest of persons refusing to give name or giving false name.

35. Any person, who may be accused or reasonably suspected of committing an offence under this Act and who on demand of any officer of the Excise, Police, Forest, Land Revenue, Sayer or Octroi Departments or of any other person duly empowered, refuses to give his name and residence, or who gives a name or residence which such officer or person has reason to believe to be false, may be arrested by such officer or person in order that his name and residence may be ascertained.

Searches how to be made.

36. All searches under the provisions of this Act shall be made in accordance with the provisions of the Code of Criminal Procedure.

1. Proviso added by Act V of 1906.

(VIII—Powers and Duties of Officers, etc.)

Officers of certain Departments bound to assist.

37. All officers of the Departments of Police, Forest, Land Revenue, Sayer and Octroi shall be legally bound to assist any Excise officer in carrying out the provisions of this Act.

Offences to be reported, etc.

38. Every officer employed by the Government, other than an Excise officer, shall be bound to give immediate information to an Excise officer, and every Excise officer shall be bound to give immediate information either to his immediate official superior or to an Excise Inspector, of all breaches of any of the provisions of this Act which may come to his knowledge; and all such officers shall be bound to take all reasonable measures in their power to prevent the commission of any such breaches which they may know or have reason to believe or about or likely to be committed.

Landholders and others to give information.

39. All inamdars, kayamguttadars, proprietors, tenants, under-tenants and cultivators who own or hold land on which there shall be any manufacture of liquor or intoxicating drugs not licensed under this Act shall, in the absence of reasonable excuse be bound to give notice of the same to a Magistrate or to an officer of the Excise, Police, Forest, Land Revenue, Sayer or Octroi Departments immediately the same shall have come to their knowledge.

Persons arrested how to be dealt with.

40. (1) When any person is arrested under the provisions of section 31 or section 34 or section 35 of this Act the person arresting him shall, unless bail shall have been accepted under the provisions of section 31 [1][or of section 34] forthwith forward him to an Excise Inspector, or, if there be no such officer within a distance of ten miles from the place at which such arrest took place, to the nearest Police station, with a report of the circumstances under which such arrest was made.

Procedure by Police Station officer.

(2) On any such person being brought to a Police station as aforesaid, the officer in charge thereof shall either admit him to bail to appear when summoned before the Excise officer as aforesaid within the limits of whose jurisdiction the offence with which he is charged is suspected to have been committed, or, in default of bail, shall forward him in custody to such officer.

1. Inserted by Act V of 1906.

Procedure by Excise officer empowered to inquire.

(3) On any such person being brought in custody before such Excise officer as aforesaid or appearing before him on bail, [1][or when such Excise officer as aforesaid has himself made the arrest] such officer shall hold such inquiry as he may think necessary and shall either release such person, or forward him in custody to, or admit him to bail to appear before the Magistrate having jurisdiction to try the case.

Power of Excise officer to admit persons to bail to appear before himself or other officer having jurisdiction.

[1][Provided that if such enquiry is not commenced and completed on the day on which such person is arrested by or is brought or appears before such Excise officer, the said officer shall, if sufficient bail be tendered for the appearance of the perron arrested, admit the said person to bail to appear on any subsequent day before himself or any other Excise officer having jurisdiction to enquire into the case.]

Persons arrested to be admitted to bail.

41. It shall be the duty of any officer arresting any person under the powers given by section 31 of this Act and of any Police station officer or Excise officer before whom a person arrested is brought or appears under the provisions of section 40, to release such person on bail if sufficient bail be tendered for his appearance before an Excise Inspector or before a Magistrate as the case may be.

Bond of accused and sureties.

42. Before any person is released on bail, a bond in such sufficient but not excessive sum of money as the officer admitting him to bail thinks proper shall be executed by such person and by one or more sureties, conditioned that such person shall attend in accordance with the terms of the bond and shall continue to attend until otherwise directed by the Excise Inspector before whom he was bailed to attend, or by the Magistrate, as the case may be.

Provided that the officer admitting any such person to bail may at his discretion dispense with the requirement of a surety or sureties to the bond executed by such person.

The Government shall from time to time determine the form of the bond to be used in any local area.

1. Inserted by Act V of 1906.

(VIII—Powers and Duties of Officers, etc.)

Procedure in case of default of person admitted to bail to appear before Excise Inspector.

43. When by reason of default of appearance of a person bailed to appear before an Excise Inspector, such officer is of opinion that proceedings should be had to compel payment of the penalty or penalties mentioned in the bond of the person bailed or of the surety or sureties, he shall forward the bond to the Magistrate having jurisdiction to try the offence of which the person bailed was accused, and the Magistrate shall proceed to compel payment of the penalty or penalties in the manner provided by the Code of Criminal Procedure for the recovery of penalties in the like case of default of appearance by a person bailed to appear before his own Court.

Excise officers may summon witnesses.

44. Any Excise officer holding an inquiry in the manner provided in section 40 may summon any person to appear before himself to give evidence on such inquiry or to produce any document relevant thereto which may be in his possession or under his control.

Provided that no such Excise officer shall summon any person to appear at a greater distance from the usual place of residence of such person than the Government may from time to time by rule direct.

Terms of summons.

45. Every summons issued under the last preceding section shall state whether the person summoned is required to give evidence or to produce a document, or both and shall require him to appear before the said officer at a stated time and place.

Examination of witnesses by Excise Inspectors.

46. Persons so summoned shall attend as required and shall answer all questions relating to such inquiry put to them by such officer. Such answers shall be reduced into writing and shall be signed by such officer.

When attendance of witnesses to be dispensed with and procedure in such cases.

47. It shall be lawful for an Excise Inspector, instead of summoning to appear before him any person who, from sickness or other infirmity, may be unable so to do, or, whom by reason of rank or sex it may not be proper to summon, to proceed to the residence of such person and there to require him to answer such questions as he may consider necessary with respect to such inquiry; and such person shall be bound so to answer accordingly, and the provisions of section 46 shall apply to such answers.

(VIII—Powers and Duties of Officers, etc.)

Excise Inspector may summon persons suspected of offences against Excise laws.

48. Any Excise Inspector may, after recording his reasons in writing, summon any person to appear before him whom he has good reason to suspect of having committed an offence under this Act. On such person appearing before such officer, the procedure prescribed by sections 40 to 47 inclusive of the Act shall become applicable. [1][The officer may also, if he considers it necessary for the investigation of the case, exercise the powers conferred by sections 44 to 47 before summoning the person suspected.]

Law relating to Criminal Courts as to summoning of witnesses to apply.

49. The law for the time being in force as to summonses and compelling the attendance of persons summoned in Criminal Courts shall, so far as the same may be applicable apply to any summons issued by an Excise Inspector and to any person summoned by him to appear under the provisions of this Act.

Report of Excise Inspector gives jurisdiction to competent Magistrate.

50. When an Excise Inspector forwards in custody any person accused of an offence under this Act to the Magistrate having jurisdiction to try the case, or admits any such person to bail to appear before such Magistrate, such officer shall also forward to such Magistrate a report setting forth the name of the accused person and the nature of the offence with which he is charged and the names of the persons who appear to be acquainted with the circumstances of the case, and shall send to such Magistrate any article which it may be necessary to produce before him. Upon receipt of such report the Magistrate shall inquire into such offence and try the person accused thereof in like manner as if complaint had been made before him as prescribed in the Code of Criminal Procedure.

Powers of Excise Inspector to cause attendance of witnesses before Magistrate.

51. When an Excise Inspector forwards in custody any person accused of an offence under this Act to the Magistrate having jurisdiction to try the case, or admits him to bail to appear before such Magistrate, such officer shall exercise all the powers conferred by the Code of Criminal procedure on an officer in charge of a Police Station in respect to causing the appearance before such Magistrate of such persons acquainted with the facts and circumstances of the case as he considers it necessary that

1. Inserted by Act V of 1920.

such Magistrate shall examine as witnesses for the prosecution of such case.

Accused not to be detained in custody for longer period than twenty-four hours without special authority.

52. No person accused or suspected of having committed an offence under this Act shall be detained for a longer period than under all the circumstances of the case is reasonable; and such period shall not, in the absence of the special order of a Magistrate, whether having jurisdiction to try the case or not exceed twenty-four hours, exclusive of the time necessary for the journey of such person to the place where an Excise Inspector may be, and from thence to the Court having jurisdiction to try the case.

Police to take charge of articles seized.

53. All officers in charge of Police Stations shall take charge of and keep in safe custody pending the orders of a Magistrate or of an Excise Inspector all articles seized under this Act which may be delivered to them; and shall allow any Excise Officer who may accompany such articles to the Police Station, or who may be deputed for the purpose by his superior officer, to affix his seal to such articles and to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer in charge of the Police Station.

Closing of shop for the sake of public peace.

54. It shall be lawful for the Magistrate of the district by notice in writing to the licensee to require that any shop in which liquor or any intoxicating drug is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace.

If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, it shall be lawful for any Magistrate, or for any Police Officer who is present, to require such shop to be kept closed for such period as may be necessary.

IX.—Penalties.

For illegal import, etc.

55. Whoever, in contravention of this Act, or of any rule or order made under this Act, or of any license or permit obtained under this Act—

(*a*) imports, exports, transports or possesses liquor or any intoxicating drug; or

(*b*) manufactures liquor or any intoxicating drug; or

[1][(*c*) cultivates, or fails to take the measures prescribed for checking the spontaneous growth or for the extirpation of, the hemp plant (*cannabis sativa* or *Indica*)] [2][or the Coca plant (*Erythroxylum coca*) or collects any portion of such plants from which an intoxicating drug can be manufactured; or]

(*d*) taps any toddy-producing tree; or

(*e*) draws toddy from any tree; or

(*f*) constructs or works any distillery or brewery; or

(*g*) uses, keeps, or has in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing liquor other than toddy or any intoxicating drug; or

[3][(*gg*) bottles any liquor for purposes of sale; or]

(*h*) sells liquor or any intoxicating drug;

shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to six months, or with both.

Provided that where the offence relates to the import or manufacture of liquor or any intoxicating drug, the fine, if any, inflicted shall not be less than double the amount of duty leviable on such liquor or intoxicating drug.

For rendering or attempting to render denatured spirit fit for human consumption.

[2][**55**-A. Whoever renders or attempts to render fit for human consumption any spirit whether manufactured in [4][the State of Mysore except Bellary District] or not, which has been denatured, or has in his possession any spirit in respect of which he knows or has reason to believe that any such attempt has been made, shall, on conviction before a Magistrate, be liable to imprisonment for a term which may extend to three months or to fine which may extend to one thousand rupees or both. For the purpose of this section, it shall be presumed unless and until the contrary is proved that any spirit which is proved on chemical analysis to contain any quantity of any of the prescribed denaturants is or contains or has been derived from denatured spirit.]

1. Substituted by Act IV of 1902.
2. Added by Act V of 1920.
3. Inserted by Act V of 1920.
4. See the Mysore Adaptation of Laws Order, 1953.

(*IX—Penalties*)

For misconduct by licensee, etc.

56. Whoever, being the holder of a license or permit granted under this Act [1][or being in the employ of such holder and acting on his behalf]

(*a*) fails to produce such license or permit on the demand of any Excise Officer or of any other officer duly empowered to make such demand ; or

(*b*) [1][wilfully does, or omits to do anything] in breach of any of the conditions of his license or permit not otherwise provided for in this Act ; or

(*c*) wilfully contravenes any rule made under section 29 of this Act ; or

(*d*) permits drunkenness, riot or gaming in any place in which any liquor or intoxicating drug is sold or manufactured ; or

(*e*) permits persons of notoriously bad character to meet or remain in any such place ;

shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to two hundred rupees, or with imprisonment which may extend to three months, or with both.

For adulteration, etc., by licensed vendor or manufacturer

57. Whoever, being the holder of a license for the sale or manufacture of liquor or of any intoxicating drug under this Act [2][or a person in the employ of such holder] :—

(*a*) mixes or permits to be mixed with the liquor or intoxicating drug sold or manufactured by him any noxious drug or any foreign ingredient likely to add to its actual or apparent intoxicating quality or strength, or any article prohibited by any rule made under section 29, clause (*k*), when such admixture shall not amount to the offence of adulteration under section 272 of the Indian Penal Code ; or

(*b*) sells or keeps or exposes for sale as foreign liquor, liquor which he knows or has reason to believe to be country liquor ; or

(*c*) marks the cork of any bottle or any bottle, case, package or other receptacle containing country liquor, or uses any bottle, case, package or other receptacle containing country liquor,

1. Substituted by Act V of 1920.
2. Inserted by Act VIII of 1918.

with any mark thereon or on the cork thereof with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor, when such act shall not amount to the offence of using a false trade-mark with intent to deceive or injure any person under section 482 of the Indian Penal Code ; or

(*d*) sells or keeps or exposes for sale any country liquor in a bottle, case, package or other receptacle with any mark thereon or on the cork thereof with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor, when such act shall not amount to the offence of selling goods marked with a counterfeit trade-mark under section 486 of the Indian Penal Code ;

shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to three months, or with both.

For possession of illicit liquor or drug.

58. Whoever without lawful authority has in his possession any quantity of liquor or of any intoxicating drug knowing the same to have been unlawfully imported, transported or manufactured, or knowing the prescribed duty not to have been paid therefor, shall, on conviction before a Magistrate, be punished with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to six months, or with both.

Provided that the fine, if any, inflicted shall not be less than double the amount of duty leviable on such liquor or drug.

For vexatious search or arrest.

59. Any Excise Officer or other person who, without reasonable ground of suspicion, enters or searches, or causes to be searched, any closed place ;

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for anything liable to confiscation under this Act ;

or vexatiously and unnecessarily detains, searches, or arrests any person ;

or in any other way vexatiously exceeds his lawful powers ;

shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

For vexatious delay.

60. Any officer or person exercising powers under this Act who vexatiously and unnecessarily delays forwarding to an Excise Inspector or to the officer in charge of the nearest Police Station, as required by section 40 of this Act, any person arrested, or any articles seized under this Act, shall, on conviction before a Magistrate, be punished with fine which may extend to two hundred rupees.

For abetment of escape of persons arrested, etc.

61. Any officer or person who unlawfully releases or abets the escape of any person arrested under this Act, or abets the commission of any offence against this Act, or acts in any manner inconsistent with his duty for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, or the Excise revenue may be defrauded;

and any officer of any other Department referred to in section 37, who abets the commission of any offence against this Act, in any place,

shall, on conviction before a Magistrate, for every such offence, be punished with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

62. [1][* * *]

For offences not otherwise provided for.

63. Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act, or of any rule or order made under this Act, and not otherwise provided for in this Act, shall, on conviction before a Magistrate, be punished for each such act or omission with fine which may extend to two hundred rupees

Presumption as to commission of offence in certain cases.

64. In prosecutions under section 55, it shall be presumed until the contrary is proved, that the accused person has committed an offence under that section in respect of any liquor or intoxicating drug, or any still, utensil, implement, or apparatus whatsoever for the manufacture of liquor other than toddy or of any intoxicating drug or any such materials as are ordinarily used in

1. Section 62 omitted by Act V of 1920.

the manufacture of liquor or of any intoxicating drug, for the possession of which he is unable to account satisfactorily ; [1][or, as the case may be, in respect of any hemp plant found growing upon land in his possession or under his charge, and for the existence of which thereon he is unable to account satisfactorily ;]

and the holder of a license or permit under this Act shall be punishable, as well as the actual offender, for any offence committed by any person in his employ and acting on his behalf under section 55 or section 56 or section 57 or section 58, as if he had himself committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence :

Provided that no person other than the actual offender shall be punished with imprisonment except in default of payment of fine.

What things liable to confiscation.

65. In any case in which an offence has been committed under this Act, the liquor, drug, materials, still, utensil, implement, or apparatus in respect of [2]or by means of] which an offence has been committed, shall be liable to confiscation.

Any liquor or intoxicating drug lawfully imported, exported, transported, manufactured, had in possession or sold, or toddy lawfully drawn or tapped along with, or in addition to, any liquor, intoxicating drug or toddy, liable to confiscation under this section, and

the receptacles, packages and coverings in which any such liquor, intoxicating drug, materials, still, utensil, implement, or apparatus as aforesaid is or are found, and the other contents, if any, of the receptacles or packages in which the same is or are found, and the animals, carts, vessels, or other conveyances used in carrying the same, shall likewise be liable to confiscation.

Confiscation how ordered.

66. When the offender is convicted or when the person charged with an offence under this Act is acquitted, but the Magistrate decides that anything is liable to confiscation, such confiscation may be ordered by the Magistrate.

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1. Added by Act IV of 1902.
2. Inserted by Act V of 1920.

(*IX—Penalties*)

Whenever confiscation is authorized by this Act, the Magistrate ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence under this Act has been committed, but the offender is not known or cannot be found, or when anything liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for, the case shall be inquired into and determined by the Excise Commissioner, or by any other officer authorized by the Government in that behalf, who may order such confiscation :

Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons, if any, claiming any right thereto and evidence, if any, which they produce in support of their claims.

[1][Provided further that if the thing in question is liable to speedy and natural decay or if the Excise Commissioner or any other officer authorised by Government in that behalf is of opinion that the sale would be for the benefit of its owner, he may at any time direct it to be sold, and the provisions of this section shall, as nearly as may be practicable, apply to the net proceeds of such sale.]

Power to compound offences.

67. Any Excise officer specially empowered in that behalf may accept from any person whose license or permit is liable to be cancelled or suspended under clauses (*a*) and (*b*) of section 26 or who is reasonably suspected of having committed an offence under [1][section 55 or section 56 or section 57 or section 58] or section 63, a sum of money not exceeding two hundred rupees in lieu of such cancelment or suspension or by way of compensation for the offence which may have been committed, as the case may be; and in all cases whatsoever in which any property has been seized as liable to confiscation under this Act, may release the same on payment of the value thereof as estimated by such officer.

On the payment of such sum of money, or such value, or both, as the case may be, to such officer, the accused person, if in custody, shall be discharged, the property

1. Substituted by Act V of 1920.

seized shall be released, and no further proceedings shall be taken against such person or property.

Provisions of the Criminal Procedure and Indian Penal Codes applicable to offences committed under this Act.

68. The provisions of the Criminal Procedure Code relating to execution so far as the same are applicable, and sections 67, 68 and 69 of the Indian Penal Code shall apply to all offences committed and to all persons punished under the provisions of this Act.

Excise Advisory Committees.

[1][**68A**—Any Local Authority empowered by Government in this behalf may appoint Excise Advisory Committees in accordance with rules prescribed by Government for the purpose. The rights and duties of such Excise Advisory Committees, under this Act, shall be such as may be provided for by rules made in this behalf by Government from time to time and published in the *Official Gazette*.]

X—Miscellaneous.

Publication of Rules and Notifications.

69. All rules made and notifications issued under this Act shall be made and issued by publication in the *Official Gazette*, provided that all such rules and notifications whereby the doing or the not doing of anything is made punishable shall be published in three successive issues of the *Official Gazette*. All such rules and notifications shall thereupon have the force of law and be read as part of this Act, and may, in like manner, be varied, suspended or annulled.

Conferring of powers and making of appointments.

70. All notifications and orders conferring powers, imposing duties and making appointments under this Act may respectively refer to the persons concerned specially by name or in virtue of their office or to classes of officials generally by their official titles ; and all Courts shall take judicial notice thereof.

Exception of medicated articles.

[2][**71.** Government may by notification, either wholly or partially, subject to such conditions as it may think fit to prescribe, exempt any liquor or intoxicating

1. Added by Act V of 1920.
2. Substituted by Act V of 1920.

drug from all or any of the provisions of this Act, either throughout the State or in any specified area or for any specified period or occasion or as regards any specified class or persons.]

Bar of actions.

72. No action shall lie against any Excise Officer, for damages in any Civil Court for any act *bona fide* done or ordered to be done in pursuance of this Act, or of any law for the time being in force relating to Excise revenue;

and all prosecutions of any Excise Officer, and all actions which may be lawfully brought against any Excise officer, in respect of anything done, or alleged to have been done in pursuance of this Act, shall be instituted within six months from the date of the act complained of and not afterwards.

In such action, if for damages, it shall be lawful for the Court, if tender of sufficient amends shall have been made before the action was brought, in awarding the amount so tendered, to refuse costs to the plaintiff and direct him to pay the costs of the defendant.